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Thursday, 17 August 2023

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*Te Hui o Te Kaunihera ā-Rohe o Heretaunga*  
**Hastings District Council**  
**Extraordinary Council Meeting**

*Kaupapataka*

# Supplementary Agenda

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*Te Rā Hui:*  
Meeting date: **Thursday, 17 August 2023**

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*Te Wā:*  
Time: **1.00pm**

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*Te Wāhi:*  
Venue: **Council Chamber  
Ground Floor  
Civic Administration Building  
Lyndon Road East  
Hastings**

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*Te Hoapā:*  
Contact: **Democracy and Governance Services  
P: 06 871 5000 | E: [democracy@hdc.govt.nz](mailto:democracy@hdc.govt.nz)**

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*Te Āpiha Matua:*  
Responsible  
Officer: **Chief Executive - Nigel Bickle**

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Thursday, 17 August 2023

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*Te Hui o Te Kaunihera ā-Rohe o Heretaunga*

**Hastings District Council**

**Extraordinary Council Meeting**

*Kaupapataka*

# Supplementary Agenda

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*Tiamana*

**Chair:** Mayor Sandra Hazlehurst

*Mematanga:*

**Membership:**

*Ngā KaiKaunihera*

**Councillors:** Ana Apatu, Marcus Buddo, Alwyn Corban, Malcolm Dixon, Michael Fowler, Damon Harvey, Henry Heke, Kellie Jessup, Tania Kerr (Deputy Mayor), Eileen Lawson, Renata Nepe, Simon Nixon, Ann Redstone, Wendy Schollum and Kevin Watkins

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*Tokamatua:*

**Quorum:**

8 members

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*Apiha Matua*

**Officer Responsible:**

Chief Executive – Nigel Bickle

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*Te Rōpū Manapori me te  
Kāwanatanga*

**Democracy and**

**Governance Services:**

Louise Stettner (Extn 5543)



*Te Rārangī Take*

## **Order of Business**

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<b>5.0</b>	<b>Long Term Plan Amendment and Consultation Document for Cyclone Gabrielle - Voluntary Residential Property and Property Rights Purchase</b>	<b>7</b>
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Thursday, 17 August 2023

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Item 5

*Te Hui o Te Kaunihera ā-Rohe o Heretaunga*  
**Hastings District Council: Council Meeting**

*Te Rārangi Take*

# Report to Council

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**Nā:** Bruce Allan, Deputy Chief Executive  
**From:** Lex Verhoeven, Strategy Manager

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**Te Take:** Long Term Plan Amendment and Consultation Document for  
**Subject:** Cyclone Gabrielle - Voluntary Residential Property and Property Rights Purchase

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## 1.0 Executive Summary – *Te Kaupapa Me Te Whakarāpopototanga*

- 1.1 The purpose of this report is to present to Council for adoption the amended 2021-2031 Long Term Plan and Consultation Document for community consultation. Together these documents set out the proposed introduction of a new activity for Council titled “Cyclone Gabrielle – Voluntary Residential Property and Property Rights Purchase”.
- 1.2 The report also recommends that Council take advantage of the Severe Weather Emergency Legislation Act 2023 provisions which will enable Council to manage the consultation process required for a Long Term Plan amendment in the most time efficient way, providing certainty to those most effected as soon as practically possible.
- 1.3 The Crown in its offer of financial support has made an offer to provide financial support to voluntary residential property purchase for Category 3 properties’ which is to be locally led and therefore centrally supported by the Crown through their funding support. Noting that the categorisation of properties following Cyclone Gabrielle is a function of the Hawkes Bay Regional Council (HBRC) and it is the HBRC categorisations that will inform what properties are Category 3 and therefore part of the Voluntary Residential Property and Property Rights Purchase scheme.
- 1.4 The acquisition of Category 3 residential properties and residential property rights is a new activity for Council and therefore requires Council to consult with the community before it can consider implementing this new activity.
- 1.5 The activity will be carried out in accordance with a policy which is being developed in parallel with consultation on the LTP amendment, to be adopted by the Council if the decision is to make the change and enter into the agreement with the Crown. There are currently 308 Category 3 properties, of which 155 contain a residential dwelling. The details of the purchase methodology have not yet been determined but it is intended that the Council will make an offer to all property owners that have a residential dwelling on their Category 3 land. The current view (subject to full policy development and consideration by Council) is that the offer will be based on a pre-cyclone market valuation, and will be either an offer for the entire property, or in the case of larger properties with a dwelling, the residential component. The objective is to remove any residential

uses from Category 3 areas. In parallel with consultation on the LTP amendment, it is proposed to specifically reach out to those landowners who are in provisional Category 3 areas to seek their views on the appropriate content of the purchase policy.

- 1.6 The recommendations in this report give effect to prior Council considerations of:
- 1.7 The receipt of a Crown offer for financial assistance to the Hawkes Bay region for Cyclone Gabrielle recovery support and the requirement for Council to undertake a new activity being the proposed new activity required to implement the acquisition of category 3 residential properties, the details of which are summarised in the 2021-31 Long Term Plan Amendment and Consultation Document (which will be circulated separately).

## 2.0 Recommendations - *Ngā Tūtohunga*

- A) That Council receive the report titled Long Term Plan Amendment and Consultation Document for Cyclone Gabrielle - Voluntary Residential Property and Property Rights Purchase dated 17 August 2023.
- B) That Council adopt for community consultation the attached Amendment to the 2021-31 Long Term Plan for the introduction of voluntary residential property and property rights purchase.
- C) That Council adopt the Consultation Document attached for community consultation for the introduction of voluntary residential property and property rights purchase.
- D) That Council utilise the provisions of the Severe Weather Emergency Legislation Act 2023 which introduce sections 83C and 93DA to the Local Government Act 2002 and specifically resolve to:
- i. Undertake a Special Consultative Process with a minimum period of 14 days available for the community to express their views.
  - ii. Receive written submissions only with opportunities for the public to verbally interact with Council during the consultation process.
  - iii. Prepare an unaudited Long Term Plan Amendment and associated Consultation Document.
- E) That Council notes an inconsistency with its Financial Strategy in year 2025/26 in respect of the debt to income ratio exceeding 175% (Amendment 184.08%), and a minor non achievement of the Balanced Budget Benchmark in years 2023/24 (Amendment 97%) and 2024/25 (Amendment 98%), and that no change to policy is considered necessary at this time.
- F) And delegate to the Chief Executive to make amendments to the Consultation Document as directed by Council and any other minor amendments as required.

## 3.0 Background – *Te Horopaki*

- 3.1 Council resolved on August 3<sup>rd</sup> to accept the Crowns offer of financial support towards voluntary residential property and property rights purchase for Category 3 residential properties subject to consultation and resolved amongst other things the following:

***B) That Council notes the Crown's offers in respect of roading for regional transport issues as contained in Appendix 1 and funding for future of severely affected locations as***



*contained in Appendix 2 and records its understanding that they are a ‘package deal’ and are not available for separate acceptance.*

***C) That Council endorse the Crown's offers as contained in Appendices 1 and 2 subject to the outcome of consultation. This endorsement is also subject to the Chief Executive being satisfied the Agreement Terms & Conditions for funding for the acquisition of Category 3 properties and residential property rights, protect Council from upside risks of Council expenses exceeding \$50m for program acquisitions and delivery costs.***

*Council instructs the Chief Executive to ensure that the Terms Sheet and Agreement with the Crown, regards Council Acquisition of Category 3 Properties or Property Rights Associated with Residential Occupation specifically states that Council's contribution to this programme is capped at \$50 million.*

***D) That Council notes that based on legal advice, Officers consider the decision to enter an Agreement regarding funding of severely affected locations (and specifically to undertake the acquisition of category 3 properties and residential property rights, triggers section 97(1)(a) of the Local Government Act (LGA) because the risk averse approach is to undertake an Amendment to the Long Term Plan (LTP) to explicitly provide for the new activity.***

***E) That Council notes the decision (in Recommendation D) is also considered Significant under Council's Significance and Engagement Policy which would usually trigger a consultation process. Under current legislative requirements, Council therefore needs to undertake a Special Consultative Procedure including the preparation of a Consultation Document.***

***F) That Council notes that based on legal advice, Officers consider the decision to accept the Crown's offer in respect of roading for regional transport issues will not require Council to undertake a Long Term Plan (LTP) Amendment before deciding. However, given the interrelated nature of the offers, any consultation will need to address the offer for roading contributions.***

***G) That Council instructs the Chief Executive to prepare suitable documentation (in accordance with the Local Government Act 2002 and other relevant legislation) for a draft amendment to the LTP required to implement the acquisition of category 3 properties and a consultation document which addresses the content of both Crown offers. This shall be reported back to Council for consideration and adoption.***

- 3.2 The report received by Council on August 3<sup>rd</sup> was received in Public Excluded and was comprehensive, it provides all the necessary background information that supports the resolutions above and for that reason the details of the financial assistance offer from the Crown is not detailed in this report. It is however presented in the Consultation Document.
- 3.3 This Long Term Plan amendment is required due to Council commencing a new activity; that being the introduction of voluntary residential property and property rights purchase, whilst at the same time unlocking the government financial support package.
- 3.4 The process of undertaking an LTP amendment ordinarily comes with a prescribed process as set out in the Local Government Act which includes amongst other things the extent to which Councils are obliged to consult and hear submissions and a robust audit process.
- 3.5 In April 2023 the Government introduced the Severe Weather Emergency Legislation Act 2023 (SWERLA) with the principal purpose to assist communities and local authorities affected by the severe weather events to respond to, and recover from, the impacts of those events.

- 3.6 As part of that legislation it has made amendments to the Local Government Act and in particular to sections that specified consultative processes for Long Term Plan amendments. The key elements of those SWERLA provisions that officers are recommending that Council take advantage of include:
- 3.6.1 Section 83C – Council can up until 30 September 2023 undertake a Special Consultative Process with a minimum period of 14 days available for the community to express their views, compared to the 1 month timeframe normally required. This section also states that in regards to receiving verbal submissions, it is highly desirable but not mandatory to do so.
- 3.6.2 Section 93DA – Council can up until 30 September 2023 undertake a Long Term Plan amendment without the need for an audit and therefore a report from the Auditor-General. Having said that the documentation has had extensive review by Council legal advisors and high level review from Council’s auditors.
- 3.7 Officers are recommending that the assistance provided by SWERLA and the updated provisions to the Local Government Act are acknowledged and taken advantage of for the following reasons:
- 3.8 Reduced consultation timeframe – time is of the essence in providing certainty to those affected property owners. Council acknowledges the difficult time over the past 6 months and the need to provide certainty and clarity on any compensation package.
- 3.9 It is important that any shortening of the consultation process is undertaken so as to not undermine the consultation process. Therefore linked to this question is the extent to which Council makes efforts to engage with the community on this issue. Detailed in this report is an extensive programme of community engagement that will be undertaken over this shortened period, having considered the specific requirements of section 82 of the Local Government Act (Principles of Consultation).
- 3.10 The issue itself is singular in nature and whilst the Crown’s funding arrangements are relatively complex, the nature of the consultation is in regard to the one issue of undertaking a new activity, that of, the introduction of voluntary residential property and property rights purchase. It is important however to consider this new activity requirement in the broader context of the funding arrangements provided through the offers from the Crown and the wider benefits for the region that are derived from the offers made.
- 3.11 Given the question posed in the Consultation Document is rather singular in nature (make the LTP change and agree to the Crown offer or not), with not much room for change (e.g. this is not like a Development Contribution where the need for, method of, or timing of funding of proposed infrastructure might be up for debate) it is recommended that the provisions of the SWERLA for a shortened consultation period are taken advantage of in order to provide certainty to the affected communities sooner.
- 3.12 The opportunity to undertake consultation for a Long Term Plan amendment over a shortened consultation period through the assistance of the SWERLA provisions is taken alongside the opportunity to receive written submissions only. Council is required to make a decision to hear submissions verbally or not in the formal Council meeting where the outcomes of the consultation process is discussed.
- 3.13 Council is including in the consultation process opportunities to have drop in sessions with Councillors present during the consultation period for residents to have discussions with Councillors on the matters being consulted on. It is expected that these drop in sessions present in some way alternatives for formal submission hearings and mitigates the need for a formal hearings process in that it is providing opportunities for detailed conversations and sharing of ideas and thoughts from community members.
- 3.14 In addition to the broader community engagement opportunities outlined in this report which provides for the broader views of the community to be expressed and captured, the Council has also assessed Category 3 property owners as having an elevated interest in the proposal, and more particularly in the associated policy to be developed in respect of voluntary residential property and

property rights purchase. The Council's intention is to correspond directly with those properties asking a variety of open-ended questions to provide a mechanism to obtain feedback to help inform the final development of the policy. This correspondence will also include a copy of the Consultation Document.

- 3.15 The activity will be carried out in accordance with a policy which is being developed in parallel with consultation on the LTP amendment, to be adopted by the Council if the decision is to make the change and enter into the agreement with the Crown. There are currently 308 Category 3 properties, of which 155 contain a residential dwelling. The details of the purchase methodology have not yet been determined but it is intended that the Council will make an offer to all property owners that have a residential dwelling on their Category 3 land. The current view (subject to full policy development and consideration by Council) is that the offer will be based on a pre-cyclone market valuation, and will be either an offer for the entire property, or in the case of larger properties with a dwelling, the residential component. The objective is to remove any residential uses from Category 3 areas. In parallel with consultation on the LTP amendment, it is proposed to specifically reach out to those landowners who are in provisional Category 3 areas to seek their views on the appropriate content of the purchase policy.
- 3.16 The Crown's offer of funding support for the acquisition of Category 3 properties and residential property rights creates an estimated financial imposition on Council of \$50m which through the negotiation process with the Crown has created additional funding for the roading rebuild. That additional support has come in the form of \$197m of direct Crown funding into the road and bridges in the Hastings District, providing an additional financial benefit of circa \$50m from what would have been achieved under normal funding arrangements with Waka Kotahi.
- 3.17 Long Term Plan Amendment
- 3.18 Attached as **Attachment 2** (to be circulated separately) is the draft Long Term Plan Amendment that is required under the Local Government Act and supports the Consultation Document attached as **Attachment 1** (also circulated separately).
- 3.19 Council is consulting on an amendment to its 2021-31 LTP to include a new activity called "Cyclone Gabrielle - Voluntary Residential Property and Property Rights Purchase" to negotiate and administer applications through to settlement.
- 3.20 This is part of the deal negotiated with Government for which the underlying message is the Council can facilitate a better overall deal for its community whilst being no worse off than if it just had to fund Council's share of the circa \$792m cyclone bill.
- 3.21 What it all means:
- Apart from the underlying story in the consultation document (where an estimated \$50m in property costs is offset by additional transport funding) Council needs to change a number of sections in the amended 2021-31 Long Term Plan.
  - The effect of the legislation means Council only changes the LTP financial statements and associated pages for the effect of the specific item being consulted on.
  - The only item that Council is consulting on is the inclusion of the proposed new activity.
  - This means Council is changing year 3 onwards (from 2023-24) in the forecast financial statements that were adopted in 2021.
    - All that is changing in the Financial Statements is Council is providing to spend \$100m over 2 years and will receive \$50m in financial support from the Crown, leaving a net cost to be borrowed of \$50m
    - The amendment does not include the circa \$792m cyclone recovery expenditure (and associated Crown funding).
    - Therefore, in the financial statements it appears to not be cost neutral as only the impact of the property costs are reflected.
    - The explanations around the amendment clearly show that there is no net impact.

- What flows through the financial statements is sufficient to meet the legal requirements to support the consultation document.
  - Unfortunately, the way the LTP amendment process works Council is amending financial statements that often bear no resemblance to Councils current financial position. This is exacerbated with an amendment in year 3 of an LTP cycle (additional to a recent amendment already completed).
    - Things have changed considerably since 2021, so the revised financial statements will bear no resemblance to the 2023-24 Annual Plan, however the legislation does not allow Council to update anything else in the financial statements other than the single issue being consulted on.
- 3.22 The impacts of Cyclone Gabrielle and the introduction of a new activity as detailed in the amended LTP has created some inconsistencies with adopted policy settings. Where a significant inconsistency with an adopted policy of Council, the Council is required to identify it as part of its decision making and set out any actions proposed to be taken. Whilst not considered a significant inconsistency it is good practice to identify the following:
- That the debt to income ratio (less than 175%) is exceeded in 2025/26 (184.08%) and then improves to meet the limit.
  - That the balanced budget benchmark of >100% is not met in 2023/24 (97%) and 2024/25 (98%) and then improves to exceed the benchmark.
- 3.23 The impending development of the 2024-2034 Long Term Plan will consider the Council's Financial Strategy (in the context of Cyclone Gabrielle) and the maturing understanding of its impacts and financial assistance opportunities. Officers consider there is no need to amend any policy at this time.
- 3.24 The full impact of the recovery expenditure (Roads and Residential Property purchase) will be reflected in the 2024-34 Long Term Plan that Council will be developing in the coming months and consulting on next year.
- 3.25 Consultation initiatives
- 3.26 The following consultation initiatives are proposed to ensure a wide coverage of the community through the shortened consultation period. It is important that there is a wide reach into the community with opportunities to provide feedback to Council in an efficient manner.
- 3.27 The Long Term Plan 2021-2031 Amendment public consultation will open for submissions on Friday 18 August at [www.recoveryfundinghb.co.nz](http://www.recoveryfundinghb.co.nz) / [www.myvoicemychoice.co.nz](http://www.myvoicemychoice.co.nz) and will close at 5pm Tuesday 5 September. The following is not exhaustive or confirmed and at the time of writing was still being developed.
- 3.27.1 There will be extensive engagement through Council's digital channels which have the opportunity to reach a diverse segment of the community including access to 37 community facebook groups.
- 3.27.2 Traditional print will amongst other things include the full consultation document with hard copies available from HDC facilities, a full broadsheet booked for 19<sup>th</sup> August in the HB Today and a double sided flyer distributed to 30,500 letterboxes.
- 3.27.3 Further advertising will be placed on radio, outdoor advertising billboards (St Aubyn and Hastings Streets) with A0 corflute roadside signs in over 20 locations across the district.
- 3.27.4 Drop in sessions hosted by councillors will be held in Hastings, Havelock North and Flaxmere with other centres to be added. An online rural session is also being developed and Councillors will be available at each session to enable community members to get better informed and to receive their feedback.
- 3.27.5 The full consultation document will be available to view online as well as hard copies made available at Council libraries and the customer service centre.

#### 4.0 Options – Ngā Kōwhiringa

Option One - Recommended Option - Te Kōwhiringa Tuatahi – Te Kōwhiringa Tūtohunga

- 4.1 Adopt the draft Long Term Plan amendment, consultation document and consultation processes as presented, including the shortened consultation process and with no requirement for hearings.

Advantages

- The Consultation document has been developed in conjunction with specific expert advisors and meets the requirements set out in the Local Government Act 2002 and the Severe Weather Emergency Legislation Act 2023 (SWERLA).
- Time is of the essence in consulting with the community on this issue and the introduction of a new activity which will provide those most affected by the impacts of Cyclone Gabrielle with some certainty to move forward. The provisions provided for in the SWERLA.
- If Council is to participate in voluntary residential property and property rights purchase, then it must consult on this new activity through a Special Consultative Procedure and the acceptance of the SWERLA provisions enables this to be done in the most time efficient way.
- If Council and the wider Hawke’s Bay region is to receive all the benefits from the Governments funding assistance then this process is required to be undertaken and Council must subsequently approve the adoption of this new activity.

Disadvantages

- Taking advantage of the SWERLA provisions may reduce the ability of the community to fully engage in the consultation process.

Option Two – Status Quo - Te Kōwhiringa Tuarua – Te Āhuetanga o nāianeī

- 4.2 Decline the opportunity to take advantage of the SWERLA provisions and undertake the consultation in full.

- This option would significantly delay the decisions required to enable Category 3 property owners to move forward with their lives. It has already been 6 months since Cyclone Gabrielle and any further delays to decision making is not a palatable option.

#### 5.0 Next steps – Te Anga Whakamua

- 5.1 If Council is to approve the recommendations of this report the following timeframes are proposed:

August 18	Consultation commences
September 5	Consultation closes
September 14	Council receives submissions and makes required decisions

- 5.2 Noting that Napier City Council will be running a consultation process that is aligned with Hastings DC with decision making in that same week also.

- 5.3 Work is being undertaken concurrently with this consultation process to determine the policy settings and processes for voluntary residential property and property rights purchase. It is important that this work be undertaken through this period to ensure Council is prepared to initiate voluntary residential property and property rights purchase without delay should Council make the decision following consultation to proceed.

#### Attachments:

Attachments to be circulated separately.

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## Summary of Considerations - *He Whakarāpopoto Whakaarohanga*

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### **Fit with purpose of Local Government** - *E noho hāngai pū ai ki te Rangatōpū-ā-Rohe*

The Council is required to give effect to the purpose of local government as set out in section 10 of the Local Government Act 2002. That purpose is to enable democratic local decision-making and action by (and on behalf of) communities, and to promote the social, economic, environmental, and cultural wellbeing of communities in the present and for the future.

### [Link to the Council's Community Outcomes](#) – *Ngā Hononga ki Ngā Putanga ā-Hapori*

This proposal promotes that all the wellbeings of communities in the present and for the future are considered through this report. The adoption of the Consultation Document and the draft Long Term Plan Amendment enables the full unlocking of the Crown's offer which benefits the wider region through enhanced flood mitigation, category 3 residential property and property rights purchase and roading recovery upgrades.

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### **Māori Impact Statement** - *Te Tauākī Kaupapa Māori*

While collectively and individually confronted with significant cyclone impacts, Māori entities (local hapū, Taiwhenua, Post-Settlement Governance Entities, marae, Māori land trusts) are working hard to position themselves to realise the opportunities that the cyclone recovery has presented.

In doing so, Māori entities are exercising practical expressions of kaitiakitanga (stewardship), rangatiratanga (right to exercise authority) and mana motuhake (self-determination).

The majority of the region's Māori entities have been very active in developing the response and recovery to Cyclone Gabrielle; others who were not as impacted have supported a tikanga Māori and kinship approach through their support and partnership approach to recovery.

The Crown (Department of the Prime Minister and Cabinet [DPMC], Te Arawhiti – Office for Māori Crown Relationships, Treasury) indicated that it would undertake to engage with Māori communities impacted by Cyclone Gabrielle with respect to 'whenua Māori' or Māori title land.

The HDC Pou Ahurea Team, including Council's newly established Pou Hono (Community Connectors) together with the Inter-Council Te Kupenga Māori Relationships Team are also working closely with the Crown to engage with whenua Māori owners/beneficiaries in a more effective and efficient manner to meet equitable outcomes, acknowledge appropriate processes and implement methodologies respective to whenua Māori entities.

Affected Māori properties or whenua Māori include multiply owned Māori land that takes in a range of residential, economic, environmental, and cultural purposes. While these properties are occupied by individual whānau and or Māori residents, much of this land also has relatively complex governance and ownership structures, and statutory requirements, compared to general title land.

Interestingly, Māori/Māori entities are also owners of general titled land where such titles may have been subject to the Māori Affairs Amendment Act 1967, which introduced compulsory conversion of Māori freehold land with four or fewer owners into general land. This Act increased the powers of the Māori Trustee to compulsorily acquire and sell so-called uneconomic interests in Māori land. Early engagement with such communities tells us that Category 3 properties that fall into the above two classifications

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(Māori land and general land owned by Māori) will require specific methodologies co-constructed by the Crown and affected parties in terms of recovery, support and compensation.

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### **Sustainability - *Te Toitūtanga***

n/a

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### **Financial considerations - *Ngā Whakaarohanga Ahumoni***

The financial context of the Crown's offer and the implications on Council finances are addressed in the report. Fundamentally the \$50m capped financial imposition from participating and delivering voluntary residential property and property rights purchase is offset by additional funding secured from the Crown for the roading recovery upgrades.

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### **Significance and Engagement - *Te Hiranga me te Tūhonotanga***

This decision/report has been assessed under the Council's Significance and Engagement Policy as being of high significance. The nature of this report is to approve a consultation document and the draft Long Term Plan Amendment for the introduction of a new activity which has been assessed as significant and requiring of consultation.

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### **Consultation – internal and/or external - *Whakawhiti Whakaaro-ā-roto / ā-waho***

The purpose of this report is to amongst other things adopt a consultation document to enable consultation with the community on this issue.

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### **Risks**

**Opportunity:** The opportunity presented through this report and required decision is to enable the community to have a positive and constructive consultation and engagement process with Council on the issue at hand.

**Risks:** The consultation process proposed takes advantage of the SWERLA provisions which allow affected Councils to undertake consultation through a Special Consultative Process with reduced requirements including shortened consultation timeframes, reduced hearings and no audit requirements. Council must ensure itself that while these provisions enable a Special Consultative Process to be undertaken with haste, that it is undertaken appropriately. To mitigate that risk Council has sought legal advice throughout and engaged with its appointed Auditor to seek guidance and assurance of the processes undertaken.

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### **Rural Community Board – *Te Poari Tuawhenua-ā-Hapori***

N/A

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